

DOCUMENT RESUME

ED 135 178

EC 093 150

TITLE H.R. 585: A Bill to Amend the Internal Revenue Code of 1954 to Permit a Taxpayer to Deduct Certain Expenses Paid by Him for Special Education Furnished to a Child or Other Minor Dependent Who Is Physically or Mentally Handicapped. 95th Congress, 1st Session, January 4, 1977.

INSTITUTION Congress of the U.S., Washington, D.C. House.

PUB DATE 77

NOTE 6p.

EDRS PRICE MF-\$0.83 HC-\$1.67 Plus Postage.

DESCRIPTORS Elementary Secondary Education; Family Income; *Federal Legislation; *Handicapped Children; *Taxes

ABSTRACT

Presented is the text of H.R. 585, a bill introduced by Representative Quie which would permit a taxpayer to deduct certain special education costs of handicapped minors. The bill specifies that tuition, required fees and charges, books, materials, supplies, equipment and special devices would be among the allowable deductions. (CI)

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95TH CONGRESS
1ST SESSION

H. R. 585

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1977

Mr. QUINCY introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

- 1 *Be it enacted by the Senate and House of Representa-*
- 2 *tives of the United States of America in Congress assembled,*
- 3 That (a) part VII of subchapter B of chapter 1 of the
- 4 Internal Revenue Code of 1954 (relating to additional item-
- 5 ized deductions for individuals) is amended by redesignating
- 6 section 218 as section 219 and by inserting after section 217
- 7 the following new section:

EC093150

1 "SEC. 218. EXPENSES OF SPECIAL EDUCATION OR TRAIN-
2 ING FOR PHYSICALLY OR MENTALLY HANDI-
3 CAPPED MINOR DEPENDENTS.

4 “(a) IN GENERAL.—In the case of an individual, there
5 shall be allowed as a deduction any amounts paid by the
6 taxpayer during the taxable year (to the extent includible
7 under subsection (b)) for or in connection with the special
8 education or training of any person who is under 21 years
9 of age, who is physically or mentally handicapped within
10 the meaning of subsection (c) , and with respect to whom
11 he is entitled for the taxable year to an exemption under
12 section 151.

13 “(b) EXPENSES INCLUDIBLE.—The amounts paid for
14 or in connection with the special education or training of a
15 person who is physically or mentally handicapped which
16 may be taken into account for purposes of the deduction
17 under subsection (a) shall include the expenses of the
18 following items to the extent that such expenses are deter-
19 mined by the Secretary or his delegate to have been in-
20 curred in or incident to, and to have been reasonable and
21 necessary for, the securing of such education and training
22 at a private institution which is established and operated
23 for the specific purpose of providing special education and
24 training for physically or mentally handicapped persons and
25 which complies with all applicable Federal, State, and local
26 licensing and accreditation requirements:

1 “(1) tuition;

2 “(2) required fees and charges;

3 “(3) books, materials, supplies, equipment, and
4 special devices necessary for or directly related to such
5 education or training;

6 “(4) one round trip per school year between the
7 handicapped person's home and such institution; and

8 “(5) any other items actually required for the
9 effectiveness of such education or training (but not
10 including room or board).

11 “(c) HANDICAPPED PERSON DEFINED.—For purposes
12 of this section, a person is ‘physically or mentally handi-
13 capped’ if he is mentally retarded, emotionally disturbed,
14 deaf or hard of hearing, blind, or visually handicapped,
15 speech impaired, or crippled, or has a particular learning
16 problem because of congenital or other brain damage, or is
17 suffering from any other physical or mental health impair-
18 ment, to such an extent that he requires special education
19 or training by reason thereof.

20 “(d) REGULATIONS.—The Secretary or his delegate
21 shall prescribe such regulations as may be necessary or
22 appropriate to carry out the provisions of this section.”

23 (b) The table of sections for part VII of subchapter
24 B of chapter 1 of such Code is amended by striking out the
25 last item and inserting in lieu thereof the following:

"Sec. 218. Expenses of special education or training for physically or mentally handicapped minor dependents.

"Sec. 219. Cross references."

1 SEC. 2. Section 62 of the Internal Revenue Code of
2 1954 (relating to definition of adjusted gross income) is
3 amended by inserting after paragraph (10) the following
4 new paragraph:

5 "(11) EXPENSES OF SPECIAL EDUCATION OR
6 TRAINING FOR PHYSICALLY OR MENTALLY HANDI-
7 CAPPED MINOR DEPENDENTS.—The deduction allowed
8 by section 218."

9 SEC. 3. The amendments made by this Act shall apply
10 only with respect to taxable years ending after the date of
11 the enactment of this Act.

95TH CONGRESS
1ST SESSION

H. R. 585

A BILL

To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

By Mr. QUIE

JANUARY 4, 1977

Referred to the Committee on Ways and Means